

Message Text

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ACTION ABF-01

INFO OCT-01 EUR-12 ISO-00 OPR-02 EB-07 A-01 TRSE-00

NEA-10 /034 W

-----101350Z 016742 /43

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FM AMCONSUL FRANKFURT

TO AMEMBASSY TEHRAN

INFO SECSTATE WASHDC 8352

UNCLAS FRANKFURT 4393

FROM JOSEPH EDER, DIRECTOR, EUROPEAN BRANCH, USGAO

E.O. 11652: N/A

TAGS: AGAO, EFIN, IR

SUBJECT: GAO REVIEW : POTENTIAL IMPACT OF INCREASED TAXATION
OF AMERICAN OVERSEAS

REF : STATE 120491

1. THE GENERAL ACCOUNTING OFFICE IS CONDUCTING A REVIEW OF THE
POTENTIAL IMPACT OF INCREASED TAXATION OF AMERICANS OVERSEAS.
THE REVIEW WILL ASSESS THE CONSEQUENCES OF SPECIFIC PROVISIONS
OF THE TAX REFORM ACT OF 1976 ON INDIVIDUAL AMERICANS OVERSEAS:
U.S. COMPANIES EMPLOYING AMERICANS ABROAD; U.S. BALANCE OF
TRADE AND INFLUENCE OF AMERICAN BUSINESS; AND THE COST OF
GOVERNMENT PROJECTS OVERSEAS.

2. A GAO AUDIT TEAM PLANS TO VISIT IRAN BEGINNING JULY 5
FOR 3 TO 4 WEEKS.

3. IN ACCORDANCE WITH REFERENCED MESSAGE, GAO WILL NEED
EMBASSY ASSISTANCE IN SCHEDULING MEETINGS WITH U.S.
COMPANIES/INDUSTRIES.

4. WE WISH TO MEET WITH REPRESENTATIVES OF ABOUT
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20 COMPANIES. THE FOLLOWING LISTS THE INDUSTRY
CATEGORIES, SOME SUGGESTED COMPANIES, AND THE NUMBER
OF INTERVIEWS WE WOULD LIKE IN EACH CATEGORY. AT
THIS TIME WE DO NOT HAVE COMPLETE INFORMATION ON NUMBERS,
SIZE, AND LOCATION OF AMERICAN COMPANIES IN IRAN. WE
THEREFORE REQUEST EMBASSY ASSISTANCE IN SELECTING A
BROAD-BASED REPRESENTATIVE SAMPLE OF COMPANIES, TO

INCLUDE SOME COMPANIES HIGH COMPENSATE EMPLOYEES FOR
THE INCREASED TAX AND SOME WHICH DO NOT. WITH FEW
EXCEPTIONS, THE COMPANIES IDENTIFIED BELOW ARE SUGGESTIONS
AND ARE NOT MEANT TO BE ALL INCLUSIVE. THE BMASSY SHOULD
FEEL FREE TO SUBSTITUTE BASED ON IN-COUNTRY KNOWLEDGE
OF SIZE, POTENTIAL PROBLEMS, AND APPROPRIATENESS.

CATEGORY/COMPANIES NO. COMPANY MEETINGS

ACCOUNTING AND AUDITING

-----8

ARTHUR ANDERSEN TWO

ARTHUR YOUNG

PEAT, MARWICK AND MITCHELL

AIRCRAFT/MILITARY SALES

LOCKHEED BELL, NORTHROP,
BELL HELICOPTER AND TWO OTHERS

MCDONNELL DOUGLAS

NORTHROP

LOGISTIC SUPPORT CORP.

GENERAL ELECTRIC TECHNICAL

SERVICES

AIRLINES

PAN AMERICAN NONE

BANKS

CITIBANK ONE LARGE

CHASE ONE MEDIUM/SMALL

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FIRST BANK OF CHICAGO
CONSTRUCTION & ENGINEERING

BROWN AND ROOT THREE/FOUR

KAISER

MICHAEL BAKER, JR.

DBB NATIONAL, LTD.

D-APPOLONIA

INTERNATIONAL ENGINEERING COMPANY

CHAS. T. MAIN

WALK HAYDEL AND ASSOCIATES

DATA PROCESSING AND ELECTRONICS

DIGITAL EQUIPMENT TWO/THREE

IBM

RAYTHEON OVERSEAS

WESTINGHOUSE ELECTRIC INTERNATIONAL

COMPUTER SCINENCES CORP.

MACHINE/MANUFACTURING

BLACK AND DECKER TWO
OIL

MOBIL TWO
MILCHEM, INC.
STATE AND CITY ORGANIZATION

GEORGIA PORT AUTHORITY ONE

5. WE MAY ALSO WANT TO TALK TO A FEW INDIVIDUAL
AMERICANS NOT CONNECTED WITH COMPANIES, SUCH AS
PRIVATE BUSINESSMEN, PROFESSORS, DOCTORS, ETC. WE
TRUST THESE MEETINGS CAN BE ARRANGED AND FIT INTO THE SCHEDULE
AFTER OUR ARRIVAL IN COUNTRY.
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6. THE GAO TEAM WILL CONSIST OF TWO STAFF MEMBERS
AND SHOULD BE ABLE TO HANDLE TWO COMPANY VISITS PER
DAY. WE RECOGNIZE THAT SOME COMPANY INTERVIEWS MAY
REQUIRE TRAVEL OUTSIDE TEHRAN. IN PLANNING THE MEETINGS,
WE WOULD APPRECIATE THE INITIAL AND ENDING WEEKS BE SCHEDULED
IN OR AROUND TEHRAN IN ORDER THAT THE STAFF MAY ALSO
ACCOMPLISH NECESSARY WORK WITH EMBASSY PERSONNEL (E.G.,
MEETINGS WITH ECONOMIC COMMERCIAL, ADMINISTRATIVE, AND
OTHER STAFF CONCERNING POTENTIAL IMPACT ON TRADE, US
COMPETITIVE POSITION, AND COST OF GOVERNMENT PROGRAMS,
AND COST OF LIVING, ETC.

7. WE WOULD APPRECIATE EMBASSY ARRANGING IN-COUNTRY
AIR AND HOTEL RESERVATIONS IN ACCORDANCE WITH SCHEDULE
DEVELOPED. PLEASE RESERVE TWO SINGLE ROOMS WITH BATH
IN TEHRAN FOR STAFF ARRIVING JULY 5 ON PA 2 AT 2035.

8. THERE WILL BE A GAO SUPERVISOR VISIT FOR ABOUT
FOUR DAYS IN MID JULY. WHEN THIS IS FINALIZED WE
WILL NOTIFY THE EMBASSY OF ARRIVAL DATES AND PERSONNEL.

9. DIRECTOR, EUROPEAN BRANCH, USGAO, HEREBY
CERTIFIES THAT THE FOLLOWING LISTED STAFF MEMBERS OF
USGAO WHO WILL PARTICIPATE IN THIS REVIEW HAVE BEEN
GRANTED TOP SECRET SECURITY CLEARANCES FOR OFFICIAL
PURPOSES ON THE BASIS OF FULL FIELD INVESTIGATION
CONDUCTED BY THE UNITED STATES CIVIL SERVICE COMMISSION
UNDER PROVISIONS OF EXECUTIVE ORDER NUMBER 10450.
THIS CERTIFICATION IS NOT TO BE HONORED UNLESS THE
EMPLOYEES NAMED PRESENT OFFICIAL UNITED STATES GENERAL

ACCOUNTING OFFICE CREDENTIALS. MS. CARLA J. REVELL,
BORN JULY 16, 1945, CLEARANCE DATE SEPT 28, 1970.
JOSEPH P. HOLLAND, BORN NOBEMBER 7, 1929, CLEARANCE
DATE JULY 14, 1976.LEHMANN

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